



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mr. Ted W. Owen  
Chief Financial Officer  
Team, Inc.  
200 Hermann Drive  
Alvin, Texas 77511

March 11, 2011

**Re: Team, Inc.**  
**Form 10-K for the fiscal year ended May 31, 2010**  
**Filed August 6, 2010**  
**File No. 1-08604**

Dear Mr. Owen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director